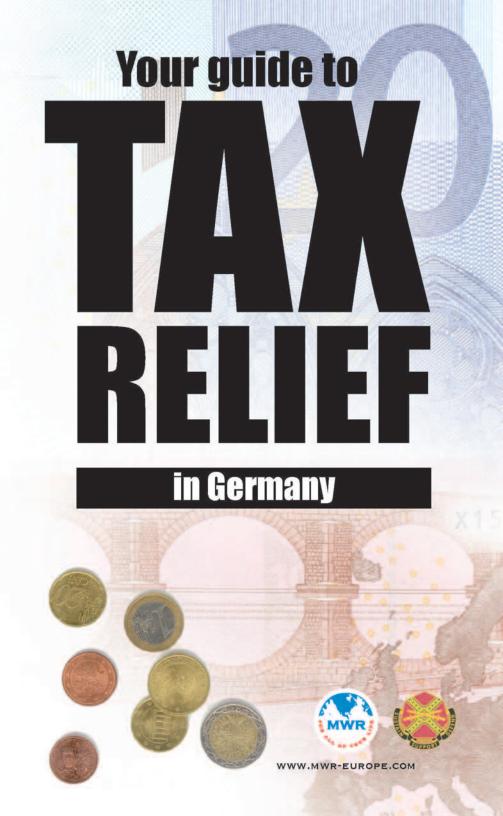
Army tax relief offices in Germany

Ansbach, GE	DSN 468-1780	09802-831780
Babenhausen, GE	DSN 348-3655	06073-6880400
Bamberg, GE	DSN 469-1780	0951-300-1780
Baumholder, GE	DSN 485-1780	06783-61780
Budingen, GE	DSN 321-4755	06042-80-845
Darmstadt, GE	DSN 348-1700/7520	06151-6019333
Dexheim, GE	DSN 334-5818	06133-69-818
Friedberg, GE	DSN 324-3266	06031-813266
Garmisch, GE	DSN 442-2711	08821-759711
Giessen, GE	DSN 343-6445	0641-4026445
Grafenwoehr, GE	DSN 475-1780	09641-831780
Hanau, GE	DSN 322-9615/9616	06181-571-044
Heidelberg, GE	DSN 370-1780	06221-57-1780
Hohenfels, GE	DSN 466-1780	09472-831780
Illesheim, GE	DSN 467-4553	09841-83553
Kaiserslautern, GE	DSN 483-7813	0631-5367813
Kitzingen, GE	DSN 355-3249	09321-7023249
Landstuhl, GE	DSN 486-1780	06371-861780
Mannheim, GE	DSN 380-1780/385-3616	0621-730-1780
Miesau, GE	DSN 486-3852	06372-842852
Oberammergau, GE		08822-94813100
Schinnen, GE	DSN 360-1780	0031-46-4437178
Schweinfurt, GE	DSN 354-1780	09721-96-1780
SHAPE, Belgium	DSN 423-5142	0032-65-320427
Stuttgart, GE	DSN 430-406	0711-6804061
Vilseck, GE	DSN 476-1780	09662-831780
Wiesbaden, GE	DSN 338-7392	0611-3807392
Würzburg, GE	DSN 350-1780	0931-889-1780

Air Force tax relief offices in Germany

Geilenkirchen, GE	DSN 458-6104	02451-632258
Ramstein AB, GE	DSN 480-5309	06371-475309
Rhein Main, GE	DSN 330-4664	069-6994664
Spangdahlem, GE	DSN 452-7801	065-65617801
Sembach, GE	DSN 496-7310	06302-677310



VAT Facts

Germany has a "sales tax" of currently 16% called Value-Added Tax (VAT). U.S. Forces personnel stationed in Europe qualify for relief from this tax. That's like getting a 16% discount on many things you might want to buy. Here's a brief how-to, more details are available from your U.S. Forces Tax Relief Office.

Goods and Services where VAT payment can be avoided

- car purchases, repairs, and maintenance
- clothing, furniture, appliances, tools
- gifts (for id card holders and folks back home)
- utilities (not available everywhere)
- car rentals (for leisure needs)
- eating out (family or large group events)
- repair services
- legal services (not for purchase/sale of real-estate)
- group travel (tours, facility usage, etc.)
- home repair (not renovations)
- and more!

Goods and Services where tax relief may NOT be used

- business activities (either home-based or German licensed)
- permitting unauthorized personnel to use your forms (non-id card)
- purchasing utilities directly from utility company
- telephone service (contact the VAT office for alternate savings methods)
- failure to pay for a tax-exempt purchase of goods or services
- renovations, new construction, new additions to homes
- customized kitchens that fit a particular layout of a dwelling (over €3,000)*
- seeking VAT reimbursement after a purchase has already been made
- other purchases prohibited by Army Europe Regulation 215-6 (If in doubt, check with your U.S. Forces Tax Relief Office first).

Important Tip

When shopping at Wal-Mart, IKEA, C&A, Kaufhof, Hertie, Neckerman, Media Market, or other large stores, check with store officials (usually information counter) to find out if they accept tax relief documents and how they are processed prior to making a purchase. Normally stores require you to pay the full purchase price (including tax) at the register, then the tax relief documents are processed at the information counter and provide a refund of the VAT you paid at the register.

* See your U.S. Forces Tax Relief Office for details.

Who is authorized tax relief?

- Active Duty, Reserves, and some National Guard (and their family members) stationed in or on TDY in Europe (on leave from European location)
- civilian employees (and their family members) of the U.S. Forces who are entitled to full logistical support
- civilian contractor employees with status under Art 72 or 73 of the NATO SOFA SA
- employees of organizations accredited under Article 71, NATO SOFA SA
- Active Duty and civilian personnel assigned to International Military Headquarters in Germany when their sending nations are NATO members and have acceded to the Paris Protocol

How it works

Step 1: Personally register with your local U.S. Forces Tax Relief Office. Obtain and read additional regulation and procedure information.

Step 2: Purchase the type of tax form(s) you need from your Tax Relief Office. The following 2 types are available:

Purchases up to Euro 2,500 (Unpriced Purchase Orders, used for purchases of Euro 2,500 and less)

- purchase "blank" tax forms (you may only have a maximum of 10 forms at any given time)
- forms are valid for 2 years from the day of issue
- authorized family members may also use the forms
- using 2 or more forms for purchases totaling more than Euro 2,500
 is illegal

Purchases over Euro 2,500 (Priced Purchase Orders, for larger ticket items such as vehicles)

- obtain a cost estimate from the vendor made out to CMWRF
- provide cost estimate and payment in full to Tax Relief Office
- Tax Relief Office provides the tax form and a check for vendor
- go back to the vendor, hand over the form and the check
- receive the product or service

Step 3: Return carbon copy of tax form to the Tax Relief Office IMPORTANT! You must buy tax relief forms from your local tax relief office BEFORE making the purchase!

Contact your local Tax Relief Office for more information or visit www.mwr-europe.com